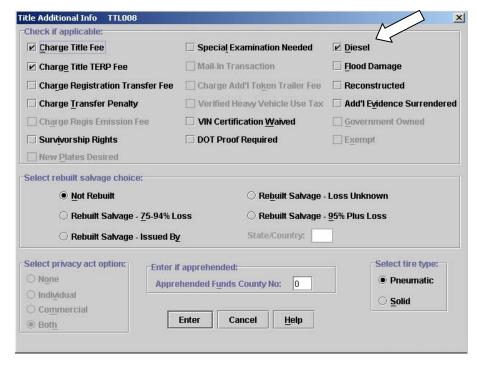
Senate Bill 867

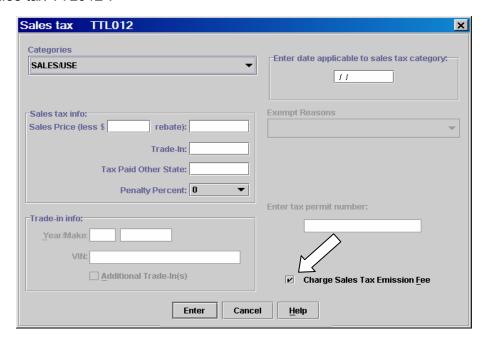
The "Diesel" remark will automatically be enabled in the "Title Additional Info TTL008" screen for diesel-powered vehicles.



Recreational vehicles exempt from the sales tax emissions surcharge are those:

- Diesel powered;
- 14,000 pounds; and
- Not held or used for the production of income.

If the vehicle meets the above requirements, deselect the "Charge Sales Tax Emission Fee" from the "Sales tax TTL012".



<u>CHAPTER 835</u> <u>S.B. No. 867</u>

AN ACT

- 2 relating to the application of the motor vehicle sales tax
- 3 emissions reduction surcharge on certain recreational vehicles.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 5 SECTION 1. Section 152.0215, Tax Code, is amended by
- 6 amending Subsection (a) and adding Subsection (a-1) to read as
- 7 follows:
- 8 (a) Except as provided by Subsection (a-1), a [A] surcharge
- 9 is imposed on every retail sale, lease, or use of every on-road
- 10 diesel motor vehicle that is over 14,000 pounds and that is sold,
- 11 leased, or used in this state. The amount of the surcharge for a
- 12 vehicle of a model year 1996 or earlier is 2.5 percent of the total
- 13 consideration and for a vehicle of a model year 1997 or later, one
- 14 percent of the total consideration.
- 15 (a-1) The surcharge does not apply to a recreational
- 16 vehicle, as that term is defined by Section 522.004(b),
- 17 Transportation Code, that is not held or used for the production of
- 18 <u>income</u>.
- 19 SECTION 2. This Act applies only to taxes imposed on or
- 20 after the effective date of this Act. Taxes imposed before the
- 21 effective date of this Act are governed by the law in effect on the
- 22 date the taxes are imposed, and that law is continued in effect for
- 23 that purpose.
- 24 SECTION 3. This Act takes effect September 1, 2005.

_ Marid Bushu					In.	Cad	Shirt	
President of the Se	nate			Sp	eaker of	the	House	
I hereby certify	that	S.B.	No.	867	passed	the	Senate	on
April 26, 2005, by the f	ollowi	ng vot	ce:	Yeas	27, Na	ys 0.		
				Secr	also etary of	the	Sehate	
I hereby certify	that	S.B.	No.	867	passed	l the	House	on
May 25, 2005, by a non-r	ecord v	vote						it
				Chie	ef Clerk	of th	aneu	(a)
Approved:								
17 JUNE 05	•	_						
Dan	200							
Governor	æy	7						

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
2: 10 PM O'CLOOK

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Secretary of State